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American Trucking

A STATE BY STATE BREAKDOWN OF HIGHWAY TAXES SHOWING THE PORTION OF SUCH TAXES PAID BY MOTOR TRUCKS, AND A COMPARISON OF THE TAXES PAID BY TRUCKS WITH THE COST OF HIGHWAYS

30TH ANNUAL EDITION

Truck Taxes by States

TRUCK TAXES BY STATES

CALENDAR YEAR 1980

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FOREWORD

Federal highway expenditures continue to exceed revenues being collected by the Federal Highway Trust Fund. This development has focused greater attention on our Nation's highway building program, and how it is financed. The question is being asked, why the deficit? To provide an answer, the sources of Trust Fund revenue must be reviewed.

The Federal Highway Trust Fund, established by the Highway Revenue Act of 1956 as amended, has financed the entire federal highway portion of the national highway program through use of special taxes on motor vehicle owners and operators. Revenue earmarked for the Highway Trust Fund comes from federal taxes on motor fuel (gasoline, diesel and special fuels), lubricating oil, tires, inner tubes, tread rubber, excises on new trucks and trailers (over 10,000 pounds GVW), truck parts and accessories, and a highway use tax on heavy trucks and buses (over 26,000 pounds GVW).

The inflation spiral has increased the cost of highway construction and maintenance, while the surge in motor fuel prices has resulted in a reduction in the number of gallons purchased and, therefore, a reduction in the amount of tax revenue collected. In calendar year 1980, federal motor fuel tax payments were down 5.3 percent from the 1979 level. These federal motor fuel tax payments represented 70.2 percent of the Highway Trust Fund collections paid by all highway users in 1980.

The reasons for decline in revenue for highways goes beyond this . . . after the Arab oil embargo, fuel conservation became the by-word of this Nation. The motoring public has generally complied with the 55 mph speed limit, which has proven to be a saver of both motor fuel and lives. Utilization of smaller, fuel-efficient motor vehicles has also added to the conservation of motor fuel. The trucking industry has taken part in a voluntary program to save motor fuel. Among the fuel-saving methods used in this program are conversion from gasoline-powered to diesel-powered engines in medium-sized trucks, utilization of diesel engines with greater efficiency in large trucks, extensive use of aerodynamic devices, use of radial tires, and the addition of variable drive fans. All of these efforts have produced fuel savings from trucks alone of more than 7 billion gallons.

The recession has also had an effect on Trust Fund receipts. With the business downturn, sales of new trucks, truck trailers, and truck parts and accessories have declined. Declining travel has had an effect on the need for tires, inner tubes and tread rubber. The net effect is that the loss of sales has meant a decline in tax revenue.

As proponents of the highway program, the trucking industry believes that a growing public awareness of our highway needs and how they are financed will be beneficial to all. The truth is, the more people learn about our highways . . . who uses them and who pays for them . . . the less vulnerable they will be to "fiction" circulated by opponents of good highways.

A great deal of the propaganda being circulated by anti-highway forces concerning our highways, particularly as to who is paying for them is misleading. Charges that trucks, "big trucks" in particular are enjoying a "free ride" on the Nation's highways have also been given wide publicity. Of course these statements are false, and the facts refute them. It is, therefore, imperative that these myths about highway transportation, and highway finance be dispelled.

In 1980, all trucks accounted for over 49 percent of the total Federal Highway Trust Fund taxes paid by highway users. Truck payments amounted to $3,157,048,000, or 49.3 percent of the total collections of $6,397,776,000. Of the total collections, $1,219,482,000, or 19.1 percent were derived solely from the levies on new trucks and trailers over 10,000 pounds GVW, truck parts and accessories, and the highway use tax on vehicles over 26,000 pounds GVW. Trucks accounted for $1,215,323,000, or 99.7 percent of this amount, buses for the remaining 0.3 percent.

Big trucks, those in excess of 26,000 pounds GVW, represented only 1.1 percent of total private and for-hire motor vehicle registrations . . . yet, these heavy trucks paid $1,616,390,000, or 25.3 percent of the total $6,397,776,000 Federal Highway Trust Fund taxes paid by all highway users in 1980.

In the 24 years (calendar years 1957-1980) since the enactment of the Highway bill, highway users have paid $133.7 billion in *special* federal taxes. Some $25.4 billion of these collections went into the U.S. general fund, with $108.3 billion being dedicated to the Highway Trust Fund. During this period, trucks have paid $45.9 billion, or 42.3 percent of the dedicated funds.

In addition to the above *special* federal taxes, all motor vehicle owners and operators, during this 24-year period, paid $238.9 billion in state highway-user taxes. Trucks paid 35.0 percent of the total user taxes collected by the states . . . an amount of nearly $83.7 billion.

Over this 24-year span, trucks paid over $129.6 billion in combined state and federal highway-user taxes (excludes those federal tax payments that went into the U.S. general fund). This is hardly being "subsidized" or enjoying a "free ride" on the Nation's highways.

This, the 30th annual edition of TRUCK TAXES BY STATES, includes a state-by-state breakdown of state and federal user taxes paid by all highway users, as well as the portion of these taxes paid by trucks. This issue is based on calendar year 1980 statistics which were the latest complete data available at time of publication. An explanation of the data as well as sources for this publication are given in the explanatory remarks at the end of the state tables.

THE 1980 HIGHWAY-USER TAX PICTURE AT A GLANCE

HIGHWAY RECEIPTS VERSUS HIGHWAY EXPENDITURES

When the total amount of money collected from *special* taxes on highway users is compared with the total money spent on highways, over any representative period, highway users have paid in more than has been spent on highways at the state and federal level. In addition, highway users have also paid more than their share of local road and street expenditures. For example, in 1980 the several states collected $17,178,510,000 in *special* highway-user taxes and spent $12,532,494,000 in state monies for state-administered highways. Fortunately, today most of this excess of collections over outlays for state roads finds its way to local roads and streets through state assistance to local jurisdictions.

DIVERSION

While it is true that in some cases money is appropriated for highways out of the states' general fund, it is also true that in other cases funds derived from *special* state taxes on highway users are placed in the general funds. In fact, data published by the Federal Highway Administration indicate a continuing diversion of state highway-user revenues to non-highway purposes. Latest reports indicate that $2,107,985,000 of the receipts from state imposts on highway users were devoted to non-highway purposes during 1980. This situation exists despite wide recognition that the benefits of good highways extend to the public in general and not just to users.

TRUCKS PAY THEIR WAY

In 1980, trucks which comprised 20.3% of total motor-vehicle registrations, paid 39.2% of all *special* motor-vehicle taxes collected by the several states. The $6,730,837,000 in such taxes collected from truck owners and operators was equivalent to 156.9% of the $4,288,870,000 in capital outlay from state sources and 171.0% of the $3,936,579,000 for maintenance on the state-administered systems of all the states. It represents 53.7% of the total expenditures for capital outlay, maintenance, administration, police and financing on the state systems.

TOTAL TRUCK TAXES

Truck owners and operators paid an additional $3,157,048,000 in federal highway user taxes in 1980. Exclusive of special county and municipal taxes, and bridge, tunnel, ferry and road tolls, for which data are not available, trucks paid a total of $9,887,885,000 at the federal and state level in *special* taxes and fees in 1980. Truck payments amounted to 41.9% of the combined state highway-user taxes and federal highway-user automotive excises earmarked for highways. Trucks' share of total federal funds was 49.3% in 1980.

TRUCKING IS NOT EXEMPT

All of the above taxes are in addition to regular taxes such as real and personal property taxes, income taxes, sales taxes and other levies assessed against truck owners and operators in common with other taxpayers.

FORECAST FOR 1981

It is estimated that total 1981 private and for-hire motor vehicle registrations will reach 163,094,200 units. Private and for-hire trucks are expected to increase to 20.5% of total registrations, totaling an estimated 33,426,100 units. This represents a 3.7% increase over the 32,237,720 trucks registered in 1980.

The Federal Highway Administration has estimated total 1981 state highway-user revenues at $17,881,436,000. Based on our 1980 findings and other factors, it is estimated that trucks will pay $7,001,600,000 in state highway-user taxes in 1981.

Reports for 1981 show truck factory sales (trucks weighing over 10,000 pounds GVW) down 16.6% from 1980. For the first 11 months of 1981, truck trailer shipments were down 6.3% from 1980 . . . 108,022 units compared with 115,282 units.

Based on reports on the Federal-Aid Highway Program for the first two quarters of 1981 from the U. S. Department of Transportation, as well as the above trends in sales and shipments of automotive equipment, our preliminary estimate indicates that trucks will pay some $2.8 billion in federal Highway Trust Fund taxes in 1981, or about 47.5% of the total collections from highway users.

SUMMARY OF STATE AND FEDERAL HIGHWAY-USER TAXES IN THE UNITED STATES BY YEARS

(All dollar amounts expressed in 1,000's)

Calendar Year	STATE HIGHWAY-USER TAXES			FEDERAL HIGHWAY-USER TAXES*			TOTAL HIGHWAY-USER TAXES*		
	All Motor Vehicles	Trucks	Truck % of Total	All Motor Vehicles	Trucks	Truck % of Total	All Motor Vehicles	Trucks	Truck% of Total
1957	$ 4,568,463	$ 1,492,816	32.7	$ 1,926,635	$ 611,909	31.8	$ 6,495,098	$ 2,104,725	32.4
1958	$ 4,666,668	$ 1,529,129	32.8	$ 1,907,122	$ 641,287	33.6	$ 6,573,790	$ 2,170,416	33.0
1959	$ 5,090,916	$ 1,653,874	32.5	$ 2,108,887	$ 732,037	34.7	$ 7,199,803	$ 2,385,911	33.1
1960	$ 5,320,719	$ 1,709,428	32.1	$ 2,712,015	$ 898,575	33.1	$ 8,032,734	$ 2,608,003	32.5
1961	$ 5,509,512	$ 1,772,428	32.2	$ 2,767,867	$ 919,135	33.2	$ 8,277,379	$ 2,691,563	32.5
1962	$ 5,822,245	$ 1,898,503	32.6	$ 3,003,040	$ 1,093,856	36.4	$ 8,825,285	$ 2,992,359	33.9
1963	$ 6,154,129	$ 1,991,662	32.4	$ 3,326,435	$ 1,282,971	38.6	$ 9,480,564	$ 3,274,633	34.5
1964	$ 6,581,355	$ 2,149,693	32.7	$ 3,517,685	$ 1,384,695	39.4	$ 10,099,040	$ 3,534,388	35.0
1965	$ 7,007,140	$ 2,296,191	32.8	$ 3,639,093	$ 1,442,843	39.6	$ 10,646,233	$ 3,739,034	35.1
1966	$ 7,518,545	$ 2,465,355	32.8	$ 4,043,658	$ 1,707,269	42.2	$ 11,562,203	$ 4,172,624	36.1
1967	$ 7,898,371	$ 2,599,420	32.9	$ 4,075,180	$ 1,681,596	41.3	$ 11,973,551	$ 4,281,016	35.8
1968	$ 8,634,411	$ 2,830,068	32.8	$ 4,350,768	$ 1,821,592	41.9	$ 12,985,179	$ 4,651,660	35.8
1969	$ 9,502,056	$ 3,145,026	33.1	$ 4,854,357	$ 2,109,278	43.5	$ 14,356,413	$ 5,254,304	36.6
1970	$ 10,279,275	$ 3,429,468	33.4	$ 5,105,776	$ 2,202,861	43.1	$ 15,385,051	$ 5,632,329	36.6
1971	$ 10,955,007	$ 3,668,598	33.5	$ 5,291,377	$ 2,299,066	43.4	$ 16,246,384	$ 5,967,664	36.7
1972	$ 12,010,496	$ 4,045,269	33.7	$ 5,315,032	$ 2,092,554	39.4	$ 17,325,528	$ 6,137,823	35.4
1973	$ 13,142,618	$ 4,568,163	34.8	$ 5,949,122	$ 2,533,373	42.6	$ 19,091,740	$ 7,101,536	37.2
1974	$ 13,123,714	$ 4,629,327	35.3	$ 5,846,038	$ 2,518,419	43.1	$ 18,969,752	$ 7,147,746	37.7
1975	$ 13,460,139	$ 4,818,630	35.8	$ 5,602,676	$ 2,350,924	42.0	$ 19,062,815	$ 7,169,554	37.6
1976	$ 14,995,227	$ 5,456,249	36.4	$ 6,031,064	$ 2,523,164	41.8	$ 21,026,291	$ 7,979,413	37.9
1977	$ 15,695,033	$ 5,855,506	37.3	$ 6,524,952	$ 2,993,592	45.9	$ 22,219,985	$ 8,849,098	39.8
1978	$ 16,652,361	$ 6,346,034	38.1	$ 6,970,339	$ 3,323,368	47.7	$ 23,622,700	$ 9,669,402	40.9
1979	$ 17,152,473	$ 6,617,387	38.6	$ 7,072,378	$ 3,531,909	49.9	$ 24,224,851	$ 10,149,296	41.9
1980	$ 17,178,510	$ 6,730,837	39.2	$ 6,397,776	$ 3,157,048	49.3	$ 23,576,286	$ 9,887,885	41.9
24-Year Total	**$238,919,383**	**$83,699,061**	**35.0**	**$108,339,272**	**$45,853,321**	**42.3**	**$347,258,655**	**$129,552,382**	**37.3**

* Federal taxes include only those excises paid by highway users that were dedicated to the Highway Trust Fund.

SOURCE: Based on data compiled for the annual editions of "Truck Taxes by States," Department of Interstate Cooperation, American Trucking Associations, Inc.

1980 SPECIAL MOTOR VEHICLE TAXES PAID BY TRUCKS

State	State Highway User Taxes ($1,000)	Truck % of Total	Federal Highway User Taxes (1) ($1,000)	Truck % of Total	Total Special Taxes ($1,000)	Truck % of Total	State	State Highway User Taxes ($1,000)	Truck % of Total	Federal Highway User Taxes (1) ($1,000)	Truck % of Total	Total Special Taxes ($1,000)	Truck % of Total
Alabama*	$ 134,229	52.4%	$ 78,647	64.4%	$ 212,876	56.3%	Montana	46,377	60.3	21,594	67.5	67,971	62.4
Alaska	15,604	56.7	8,403	72.6	24,007	61.4	Nebraska	82,203	53.8	33,371	62.2	115,574	56.0
Arizona	116,783	55.2	51,404	58.3	168,187	56.1	Nevada	38,206	46.3	18,403	57.9	56,609	49.5
Arkansas	109,455	51.1	49,402	61.9	158,857	54.1	New Hampshire	19,806	26.1	10,965	43.8	30,771	30.5
California	686,088	34.9	312,852	47.4	998,940	38.1	New Jersey	125,986	22.8	56,231	31.1	182,217	24.9
Colorado	86,906	46.8	49,750	54.2	136,656	49.2	New Mexico	71,351	56.0	33,754	63.9	105,105	58.3
Connecticut	40,458	17.0	17,583	24.6	58,041	18.7	New York	202,583	24.3	96,160	32.4	298,743	26.4
Delaware	17,343	32.6	7,602	44.1	24,945	35.4	North Carolina*	195,441	44.5	92,231	53.0	287,672	46.9
District of Columbia	5,377	11.5	1,923	21.0	7,300	13.1	North Dakota*	31,998	51.2	15,335	61.4	47,333	54.1
Florida	209,250	31.0	126,361	44.8	335,611	35.1	Ohio*	292,112	42.5	136,745	46.6	428,857	43.7
Georgia	116,321	38.1	87,433	48.9	203,754	42.1	Oklahoma	114,069	41.9	73,563	63.5	187,632	48.4
Hawaii	8,913	19.6	5,995	33.1	14,908	23.4	Oregon	100,628	47.8	46,484	52.6	147,112	49.2
Idaho	51,577	58.9	20,382	67.1	71,959	61.0	Pennsylvania	338,081	33.5	132,597	45.5	470,678	36.2
Illinois	287,669	38.8	121,578	43.2	409,247	40.0	Rhode Island	14,853	25.2	6,883	35.1	21,736	27.6
Indiana*	188,025	50.1	99,389	58.3	287,414	52.6	South Carolina	83,397	38.3	44,574	47.4	127,971	41.0
Iowa	134,373	45.2	51,921	54.8	186,294	47.5	South Dakota*	37,597	49.9	14,373	57.7	51,970	51.8
Kansas	102,954	53.1	50,048	58.6	153,002	54.8	Tennessee	130,928	39.8	69,413	46.7	200,341	41.9
Kentucky	166,520	48.7	63,763	59.2	230,283	51.2	Texas*	616,435	48.3	293,048	57.0	909,483	50.8
Louisiana	144,955	52.5	77,162	57.1	222,117	54.0	Utah	51,315	53.3	25,900	60.3	77,215	55.5
Maine	44,655	51.4	16,438	53.9	61,093	52.1	Vermont	20,846	37.7	7,094	48.2	27,940	39.9
Maryland*	114,708	28.2	45,938	41.8	160,646	31.1	Virginia*	160,012	34.1	67,280	44.1	227,292	36.6
Massachusetts	83,826	28.2	41,250	33.3	125,076	29.7	Washington	214,526	41.7	64,976	56.1	279,502	44.4
Michigan	277,815	37.7	115,387	48.4	393,202	40.3	West Virginia	82,205	41.3	33,212	60.1	115,417	45.4
Minnesota*	133,114	37.1	66,779	53.6	199,893	41.3	Wisconsin	131,737	40.4	57,396	44.1	189,133	41.5
Mississippi	69,190	40.2	37,817	49.3	107,007	43.0	Wyoming	49,265	69.7	19,489	69.7	68,754	69.7
Missouri	132,772	42.6	80,770	51.9	213,542	45.7	United States	$6,730,837	39.2%	$3,157,048	49.3%	$9,887,885	41.9%

(1) Federal taxes include only Highway Trust Fund collections paid by highway users.

* State tax payments derived in part from special tax studies.

This study is concerned with the overall tax burden borne by motor trucks. This point is stressed because frequently attempts are made to compare taxation in one state with that in another. There may be reasons for such comparisons, but they have no place in a study of this type. The elements of highway cost in a given state, which must be recovered through highway-user taxation, are governed by the policies of each state in recognition of the particular needs of the state. A number of other factors also differentiate the truck tax story from one state to another, such as the portion of the total fleet made up by trucks, and the types of trucks registered.

UNITED STATES

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations*	159,060,267	32,237,720	20.3
Registration Fees	$ 5,195,953,000	$2,144,145,000	41.3
Miscellaneous Fees	2,081,521,000	742,494,000	35.7
Motor Fuel Taxes	9,577 740,000	3,527,447,000	36.8
Motor Carrier Taxes	323,296,000	316,751,000	98.0
Total User Taxes	**$17,178,510,000**	**$6,730,837,000**	**39.2**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($6,730,837,000) are equivalent to:

156.9% of capital outlay of $4,288,870,000 (excluding $9,293,036,000 in Federal Highway Funds) . . . or

171.0% of maintenance expenditures of $3,936,579,000 . . . or

53.7% of total expenditures of $12,532,494,000 (which includes $4,307,045,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY UNITED STATES VEHICLES

	State	Federal***	Total
All Motor Vehicles	$17,178,510,000	$6,397,776,000	$23,576,286,000
Trucks	$ 6,730,837,000	$3,157,048,000	$ 9,887,885,000
Truck Percent	39.2%	49.3%	41.9%

* Registrations exclude publicly-owned vehicles. Truck registrations include only the power units. Total registrations include motorcycles.

** Includes expenditures on local roads and streets for the District of Columbia. The state-administered systems include 280,081 miles of secondary roads under state control. (Mileage includes local roads under state control in 8 states.)

*** Federal taxes include only Highway Trust Fund collections paid by highway users.

ALABAMA*

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,974,375	801,957	27.0
Registration Fees	$ 40,801,000	$ 17,484,000	42.9
Miscellaneous Fees	14,527,000	4,524,000	31.1
Motor Fuel Taxes	200,331,000	111,925,000	55.9
Motor Carrier Taxes	582,000	296,000	50.9
Total User Taxes	**$256,241,000**	**$134,229,000**	52.4

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($134,229,000) are equivalent to:

371.6% of capital outlay of $36,118,000 (excluding $227,199,000 in Federal Highway Funds) . . . or

247.2% of maintenance expenditures of $54,293,000 . . . or

92.3% of total expenditures of $145,493,000 (which includes $55,082,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY ALABAMA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$256,241,000	$122,201,000	$378,442,000
Trucks	$134,229,000	$ 78,647,000	$212,876,000
Truck Percent	52.4%	64.4%	56.3%

* Truck tax payments derived in part from special state tax study.

** The state-administered system includes 1,534 miles of secondary roads under state control. (Mileage includes local roads under state control.)

*** Federal taxes include only Highway Trust Fund collections paid by highway users.

ALASKA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	262,244	90,815	34.6
Registration Fees	$10,263,000	$ 5,048,000	49.2
Miscellaneous Fees	1,552,000	843,000	54.3
Motor Fuel Taxes	14,976,000	9,016,000	60.2
Motor Carrier Taxes	725,000	697,000	96.1
Total User Taxes	**$27,516,000**	$15,604,000	56.7

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($15,604,000) are equivalent to:

83.8% of capital outlay of $18,620,000 (excluding $103,346,000 in Federal Highway Funds) . . . or

37.0% of maintenance expenditures of $42,124,000 . . . or

14.5% of total expenditures of $107,587,000 (which includes $46,843,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY ALASKA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$27,516,000	$11,569,000	$39,085,000
Trucks	$15,604,000	$ 8,403,000	$24,007,000
Truck Percent	56.7%	72.6%	61.4%

* The state-administered system includes 1,199 miles of secondary roads under state control. (Mileage includes local roads under state control.)

** Federal taxes include only Highway Trust Fund collections paid by highway users.

ARIZONA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,976,155	527,458	26.7
Registration Fees	$ 39,408,000	$ 25,156,000	63.8
Miscellaneous Fees	27,869,000	15,697,000	56.3
Motor Fuel Taxes	123,067,000	55,626,000	45.2
Motor Carrier Taxes	21,308,000	20,304,000	95.3
Total User Taxes	**$211,652,000**	**$116,783,000**	55.2

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($116,783,000) are equivalent to:

198.5% of capital outlay of $58,826,000 (excluding $122,881,000 in Federal Highway Funds) . . . or

377.8% of maintenance expenditures of $30,910,000 . . . or

75.6% of total expenditures of $154,456,000 (which includes $64,720,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY ARIZONA VEHICLES

	State	Federal*	Total
All Motor Vehicles	$211,652,000	$88,166,000	$299,818,000
Trucks	$116,783,000	$51,404,000	$168,187,000
Truck Percent	55.2%	58.3%	56.1%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

ARKANSAS

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,587,438	522,374	32.9
Registration Fees	$ 63,166,000	$32,877,000	52.0
Miscellaneous Fees	17,947,000	10,067,000	56.1
Motor Fuel Taxes	132,036,000	65,622,000	49.7
Motor Carrier Taxes	898,000	889,000	99.0
Total User Taxes	**$214,047,000**	**$109,455,000**	51.1

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($109,455,000) are equivalent to:

192.3% of capital outlay of $56,919,000 (excluding $188,634,000 in Federal Highway Funds) . . . or

159.9% of maintenance expenditures of $68,448,000 . . . or

66.8% of total expenditures of $163,834,000 (which includes $38,467,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY ARKANSAS VEHICLES

	State	Federal*	Total
All Motor Vehicles	$214,047,000	$79,772,000	$293,819,000
Trucks	$109,455,000	$49,402,000	$158,857,000
Truck Percent	51.1%	61.9%	54.1%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

CALIFORNIA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	17,343,155	3,431,732	19.8
Registration Fees*	$ 986,689,000	$334,470,000	33.9
Miscellaneous Fees	151,348,000	59,515,000	39.3
Motor Fuel Taxes	816,349,000	282,457,000	34.6
Motor Carrier Taxes	9,703,000	9,646,000	99.4
Total User Taxes	**$1,964,089,000**	**$686,088,000**	34.9

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($686,088,000) are equivalent to:

944.4% of capital outlay of $72,647,000 (excluding $482,509,000 in Federal Highway Funds) . . . or

361.3% of maintenance expenditures of $189,885,000 . . . or

89.5% of total expenditures of $767,003,000 (which includes $504,471,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY CALIFORNIA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$1,964,089,000	$660,090,000	$2,624,179,000
Trucks	$ 686,088,000	$312,852,000	$ 998,940,000
Truck Percent	34.9%	47.4%	38.1%

* Registration fees include "vehicle license fees."
** Federal taxes include only Highway Trust Fund collections paid by highway users.

COLORADO

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,422,311	576,888	23.8
Registration Fees	$ 30,342,000	$12,266,000	40.4
Miscellaneous Fees	18,564,000	5,488,000	29.6
Motor Fuel Taxes	112,261,000	44,904,000	40.0
Motor Carrier Taxes	24,692,000	24,248,000	98.2
Total User Taxes	**$185,859,000**	**$86,906,000**	**46.8**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($86,906,000) are equivalent to:

273.0% of capital outlay of $31,838,000 (excluding $139,971,000 in Federal Highway Funds) . . . or

107.6% of maintenance expenditures of $80,733,000 . . . or

54.3% of total expenditures of $159,941,000 (which includes $47,370,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY COLORADO VEHICLES

	State	Federal*	Total
All Motor Vehicles	$185,859,000	$91,804,000	$277,663,000
Trucks	$ 86,906,000	$49,750,000	$136,656,000
Truck Percent	46.8%	54.2%	49.2%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

CONNECTICUT

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,192,823	137,408	6.3
Registration Fees	$ 55,347,000	$14,804,000	26.7
Miscellaneous Fees	22,766,000	2,124,000	9.3
Motor Fuel Taxes	158,174,000	21,195,000	13.4
Motor Carrier Taxes	2,335,000	2,335,000	100.0
Total User Taxes	**$238,622,000**	**$40,458,000**	17.0

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($40,458,000) are equivalent to:

69.4% of capital outlay of $58,266,000 (excluding $97,868,000 in Federal Highway Funds) . . . or

97.8% of maintenance expenditures of $41,369,000 . . . or

22.3% of total expenditures of $181,457,000 (which includes $81,822,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY CONNECTICUT VEHICLES

	State	Federal**	Total
All Motor Vehicles	$238,622,000	$71,537,000	$310,159,000
Trucks	$ 40,458,000	$17,583,000	$ 58,041,000
Truck Percent	17.0%	24.6%	18.7%

* The state-administered system includes 2,783 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

DELAWARE

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	403,094	72,405	18.0
Registration Fees	$12,139,000	$ 5,269,000	43.4
Miscellaneous Fees	12,725,000	3,063,000	24.1
Motor Fuel Taxes	28,335,000	9,011,000	31.8
Motor Carrier Taxes	—	—	—
Total User Taxes	**$53,199,000**	**$17,343,000**	**32.6**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($17,343,000) are equivalent to:

60.8% of capital outlay of $28,526,000 (excluding $33,571,000 in Federal Highway Funds) . . . or

209.0% of maintenance expenditures of $8,297,000 . . . or

25.9% of total expenditures of $66,861,000 (which includes $30,038,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY DELAWARE VEHICLES

	State	Federal**	Total
All Motor Vehicles	$53,199,000	$17,256,000	$70,455,000
Trucks	$17,343,000	$ 7,602,000	$24,945,000
Truck Percent	32.6%	44.1%	35.4%

* The state-administered system includes 4,174 miles of secondary roads under state control. (Mileage includes local roads under state control.)

** Federal taxes include only Highway Trust Fund collections paid by highway users.

DISTRICT OF COLUMBIA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	257,829	12,849	5.0
Registration Fees	$15,642,000	$1,311,000	8.4
Miscellaneous Fees	13,315,000	1,555,000	11.7
Motor Fuel Taxes	17,024,000	2,111,000	12.4
Motor Carrier Taxes	663,000	400,000	60.3
Total User Taxes	**$46,644,000**	**$5,377,000**	11.5

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($5,377,000) are equivalent to:

149.3% of capital outlay of $3,601,000 (excluding $8,252,000 in Federal Highway Funds) . . . or

26.9% of maintenance expenditures of $19,992,000 . . . or

11.0% of total expenditures of $48,734,000 (which includes $25,141,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY DISTRICT OF COLUMBIA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$46,644,000	$9,138,000	$55,782,000
Trucks	$ 5,377,000	$1,923,000	$ 7,300,000
Truck Percent	11.5%	21.0%	13.1%

* Reflects expenditures on local roads and streets.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

FLORIDA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	7,645,980	1,294,734	16.9
Registration Fees	$206,698,000	$ 62,387,000	30.2
Miscellaneous Fees	51,624,000	12,117,000	23.5
Motor Fuel Taxes	413,825,000	132,424,000	32.0
Motor Carrier Taxes	2,540,000	2,322,000	91.4
Total User Taxes	**$674,687,000**	**$209,250,000**	**31.0**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($209,250,000) are equivalent to:

85.1% of capital outlay of $245,861,000 (excluding $452,721,000 in Federal Highway Funds) . . . or

252.7% of maintenance expenditures of $82,814,000 . . . or

49.8% of total expenditures of $420,246,000 (which includes $91,571,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY FLORIDA VEHICLES

	State	Federal*	Total
All Motor Vehicles	$674,687,000	$281,767,000	$956,454,000
Trucks	$209,250,000	$126,361,000	$335,611,000
Truck Percent	31.0%	44.8%	35.1%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

GEORGIA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,867,418	836,610	21.6
Registration Fees	$ 46,926,000	$ 19,655,000	41.9
Miscellaneous Fees	8,045,000	3,852,000	47.9
Motor Fuel Taxes	248,565,000	91,223,000	36.7
Motor Carrier Taxes	1,621,000	1,591,000	98.1
Total User Taxes	**$305,157,000**	**$116,321,000**	38.1

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($116,321,000) are equivalent to:

* of capital outlay of $446,658,000 . . . or

* of maintenance expenditures of $72,709,000 . . . or

* of total expenditures of $119,419,000 (which includes $88,206,000 of other expenditures on the state system, but excludes $488,154,000 in Federal Highway Funds).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY GEORGIA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$305,157,000	$178,940,000	$484,097,000
Trucks	$116,321,000	$ 87,433,000	$203,754,000
Truck Percent	38.1%	48.9%	42.1%

* Federal Highway Funds for Georgia include payments for 1979 projects. Percent-of-truck tax figures are not comparable to those in other states.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

HAWAII

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	567,250	48,012	8.5
Registration Fees	$15,202,000	$3,928,000	25.8
Miscellaneous Fees	2,272,000	238,000	10.5
Motor Fuel Taxes	28,010,000	4,706,000	16.8
Motor Carrier Taxes	46,000	41,000	89.1
Total User Taxes	**$45,530,000**	**$8,913,000**	**19.6**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($8,913,000) are equivalent to:

47.4% of capital outlay of $18,792,000 (excluding $60,303,000 in Federal Highway Funds) . . . or

66.1% of maintenance expenditures of $13,476,000 . . . or

19.4% of total expenditures of $45,963,000 (which includes $13,695,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY HAWAII VEHICLES

	State	Federal**	Total
All Motor Vehicles	$45,530,000	$18,092,000	$63,622,000
Trucks	$ 8,913,000	$ 5,995,000	$14,908,000
Truck Percent	19.6%	33.1%	23.4%

* The state-administered system includes 504 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

IDAHO

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	870,121	304,132	35.0
Registration Fees	$19,750,000	$ 8,422,000	42.6
Miscellaneous Fees	7,803,000	5,417,000	69.4
Motor Fuel Taxes	48,776,000	26,534,000	54.4
Motor Carrier Taxes	11,204,000	11,204,000	100.0
Total User Taxes	**$87,533,000**	**$51,577,000**	**58.9**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($51,577,000) are equivalent to:

** of capital outlay of $4,291,000 (excluding $46,712,000 in Federal Highway Funds) . . . or

153.2% of maintenance expenditures of $33,671,000 . . . or

82.4% of total expenditures of $62,562,000 (which includes $24,600,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY IDAHO VEHICLES

	State	Federal***	Total
All Motor Vehicles	$87,533,000	$30,378,000	$117,911,000
Trucks	$51,577,000	$20,382,000	$ 71,959,000
Truck Percent	58.9%	67.1%	61.0%

* The state-administered system includes 26 miles of secondary roads under state control.

** In 1980, 91.6% of capital outlay expenditures in Idaho were paid for with Federal Funds. Percent-of-truck tax figures are not comparable to those in other states.

*** Federal taxes include only Highway Trust Fund collections paid by highway users.

ILLINOIS

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	7,727,658	1,182,495	15.3
Registration Fees	$312,099,000	$159,875,000	51.2
Miscellaneous Fees	51,032,000	12,322,000	24.1
Motor Fuel Taxes	374,361,000	111,560,000	29.8
Motor Carrier Taxes	3,912,000	3,912,000	100.0
Total User Taxes	**$741,404,000**	$287,669,000	38.8

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($287,669,000) are equivalent to:

115.0% of capital outlay of $250,104,000 (excluding $583,453,000 in Federal Highway Funds) . . . or

212.8% of maintenance expenditures of $135,198,000 . . . or

51.8% of total expenditures of $555,604,000 (which includes $170,302,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY ILLINOIS VEHICLES

	State	Federal*	Total
All Motor Vehicles	$741,404,000	$281,615,000	$1,023,019,000
Trucks	$287,669,000	$121,578,000	$ 409,247,000
Truck Percent	38.8%	43.2%	40.0%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

INDIANA*

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,957,866	911,160	23.0
Registration Fees	$ 81,687,000	$ 47,028,000	57.6
Miscellaneous Fees	22,967,000	8,961,000	39.0
Motor Fuel Taxes	269,608,000	130,760,000	48.5
Motor Carrier Taxes	1,277,000	1,276,000	99.9
Total User Taxes	**$375,539,000**	**$188,025,000**	50.1

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($188,025,000) are equivalent to:

** of capital outlay of $140,850,000 . . . or

** of maintenance expenditures of $181,701,000 . . . or

** of total expenditures of $264,709,000 (which includes $126,539,000 of other expenditures on the state system, but excludes $184,381,000 in Federal Highway Funds).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY INDIANA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$375,539,000	$170,448,000	$545,987,000
Trucks	$188,025,000	$ 99,389,000	$287,414,000
Truck Percent	50.1%	58.3%	52.6%

* Truck tax payments derived in part from special state tax study.
** Federal Highway Funds for Indiana include payments for 1979 projects. Percent-of-truck tax figures are not comparable to those in other states.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

IOWA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,505,506	621,495	24.8
Registration Fees	$136,837,000	$ 65,043,000	47.5
Miscellaneous Fees	8,544,000	3,164,000	37.0
Motor Fuel Taxes	150,830,000	65,309,000	43.3
Motor Carrier Taxes	885,000	857,000	96.8
Total User Taxes	**$297,096,000**	$134,373,000	45.2

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($134,373,000) are equivalent to:

198.8% of capital outlay of $67,596,000 (excluding $121,401,000 in Federal Highway Funds) . . . or

240.8% of maintenance expenditures of $55,797,000 . . . or

75.0% of total expenditures of $179,102,000 (which includes $55,709,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY IOWA VEHICLES

	State	Federal*	Total
All Motor Vehicles	$297,096,000	$94,742,000	$391,838,000
Trucks	$134,373,000	$51,921,000	$186,294,000
Truck Percent	45.2%	54.8%	47.5%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

KANSAS

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,084,184	598,706	28.7
Registration Fees	$ 67,196,000	$ 43,146,000	64.2
Miscellaneous Fees	8,419,000	3,344,000	39.7
Motor Fuel Taxes	115,045,000	53,413,000	46.4
Motor Carrier Taxes	3,110,000	3,051,000	98.1
Total User Taxes	**$193,770,000**	$102,954,000	53.1

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($102,954,000) are equivalent to:

107.0% of capital outlay of $96,242,000 (excluding $108,618,000 in Federal Highway Funds) . . . or

150.2% of maintenance expenditures of $68,547,000 . . . or

47.9% of total expenditures of $214,731,000 (which includes $49,942,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY KANSAS VEHICLES

	State	Federal*	Total
All Motor Vehicles	$193,770,000	$85,373,000	$279,143,000
Trucks	$102,954,000	$50,048,000	$153,002,000
Truck Percent	53.1%	58.6%	54.8%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

KENTUCKY

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,596,671	753,117	29.0
Registration Fees	$ 47,817,000	$ 26,876,000	56.2
Miscellaneous Fees	104,328,000	43,920,000	42.1
Motor Fuel Taxes	189,076,000	94,996,000	50.2
Motor Carrier Taxes	1,019,000	728,000	71.4
Total User Taxes	**$342,240,000**	$166,520,000	48.7

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($166,520,000) are equivalent to:

64.3% of capital outlay of $259,095,000 (excluding $237,149,000 in Federal Highway Funds) . . . or

151.2% of maintenance expenditures of $110,152,000 . . . or

34.9% of total expenditures of $477,372,000 (which includes $108,125,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY KENTUCKY VEHICLES

	State	Federal**	Total
All Motor Vehicles	$342,240,000	$107,617,000	$449,857,000
Trucks	$166,520,000	$ 63,763,000	$230,283,000
Truck Percent	48.7%	59.2%	51.2%

* The state-administered system includes 17,427 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

LOUISIANA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,819,552	776,511	27.5
Registration Fees	$ 31,561,000*	$ 21,135,000	67.0
Miscellaneous Fees	36,720,000	21,174,000	57.7
Motor Fuel Taxes	185,158,000	80,359,000	43.4
Motor Carrier Taxes	22,610,000	22,287,000	98.6
Total User Taxes	**$276,049,000**	$144,955,000	52.5

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($144,955,000) are equivalent to:

52.0% of capital outlay of $278,835,000 (excluding $186,641,000 in Federal Highway Funds) . . . or

291.2% of maintenance expenditures of $49,783,000 . . . or

32.3% of total expenditures of $448,449,000 (which includes $119,831,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY LOUISIANA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$276,049,000	$135,044,000	$411,093,000
Trucks	$144,955,000	$ 77,162,000	$222,117,000
Truck Percent	52.5%	57.1%	54.0%

* Louisiana registers automobiles for two-year periods on even-numbered years.

** The state-administered system includes 12,568 miles of secondary roads under state control.

*** Federal taxes include only Highway Trust Fund collections paid by highway users.

MAINE

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	756,018	193,411	25.6
Registration Fees	$30,520,000	$20,669,000	67.7
Miscellaneous Fees	6,634,000	2,181,000	32.9
Motor Fuel Taxes	48,906,000	21,030,000	43.0
Motor Carrier Taxes	777,000	775,000	99.7
Total User Taxes	**$86,837,000**	**$44,655,000**	**51.4**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($44,655,000) are equivalent to:

221.8% of capital outlay of $20,136,000 (excluding $46,821,000 in Federal Highway Funds) . . . or

93.3% of maintenance expenditures of $47,844,000 . . . or

47.8% of total expenditures of $93,479,000 (which includes $25,499,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MAINE VEHICLES

	State	Federal**	Total
All Motor Vehicles	$86,837,000	$30,522,000	$117,359,000
Trucks	$44,655,000	$16,438,000	$ 61,093,000
Truck Percent	51.4%	53.9%	52.1%

* The state-administered system includes 7,361 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

MARYLAND*

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,855,200	433,154	15.2
Registration Fees	$ 79,711,000	$ 26,853,000	33.7
Miscellaneous Fees	141,412,000	32,211,000	22.8
Motor Fuel Taxes	186,100,000	55,644,000	29.9
Motor Carrier Taxes	—	—	—
Total User Taxes	**$407,223,000**	**$114,708,000**	**28.2**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($114,708,000) are equivalent to:

294.6% of capital outlay of $38,939,000 (excluding $74,591,000 in Federal Highway Funds) . . . or

256.1% of maintenance expenditures of $44,784,000 . . . or

67.8% of total expenditures of $169,080,000 (which includes $85,357,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MARYLAND VEHICLES

	State	Federal***	Total
All Motor Vehicles	$407,223,000	$110,026,000	$517,249,000
Trucks	$114,708,000	$ 45,938,000	$160,646,000
Truck Percent	28.2%	41.8%	31.1%

* Truck tax payments derived in part from special state tax study.

** The state-administered system includes 4,138 miles of seconday roads under state control. (Mileage includes local roads under state control.)

*** Federal taxes include only Highway Trust Fund collections paid by highway users.

MASSACHUSETTS

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,810,721	421,180	11.1
Registration Fees	$ 49,833,000*	$29,693,000	59.6
Miscellaneous Fees	28,174,000	3,223,000	11.4
Motor Fuel Taxes	218,000,000	49,486,000	22.7
Motor Carrier Taxes	1,447,000	1,424,000	98.4
Total User Taxes	**$297,454,000**	**$83,826,000**	**28.2**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($83,826,000) are equivalent to:

68.4% of capital outlay of $122,566,000 (excluding $176,047,000 in Federal Highway Funds) . . . or

160.9% of maintenance expenditures of $52,087,000 . . . or

26.0% of total expenditures of $322,252,000 (which includes $147,599,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MASSACHUSETTS VEHICLES

	State	Federal**	Total
All Motor Vehicles	$297,454,000	$123,825,000	$421,279,000
Trucks	$ 83,826,000	$ 41,250,000	$125,076,000
Truck Percent	28.2%	33.3%	29.7%

* Massachusetts registers automobiles for two-year periods on a staggered monthly basis.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

MICHIGAN

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	6,637,006	1,166,037	17.6
Registration Fees	$234,251,000	$ 93,991,000	40.1
Miscellaneous Fees	40,054,000	12,033,000	30.0
Motor Fuel Taxes	461,866,000	171,352,000	37.1
Motor Carrier Taxes	439,000	439,000	100.0
Total User Taxes	**$736,610,000**	**$277,815,000**	37.7

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($277,815,000) are equivalent to:

202.5% of capital outlay of $137,207,000 (excluding $168,080,000 in Federal Highway Funds) . . . or

270.4% of maintenance expenditures of $102,724,000 . . . or

69.2% of total expenditures of $401,313,000 (which includes $161,382,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MICHIGAN VEHICLES

	State	Federal*	Total
All Motor Vehicles	$736,610,000	$238,586,000	$975,196,000
Trucks	$277,815,000	$115,387,000	$393,202,000
Truck Percent	37.7%	48.4%	40.3%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

MINNESOTA*

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,207,261	730,960	22.8
Registration Fees	$122,118,000	$ 39,918,000	32.7
Miscellaneous Fees	17,202,000	4,871,000	28.3
Motor Fuel Taxes	218,757,000	87,284,000	39.9
Motor Carrier Taxes	1,074,000	1,041,000	96.9
Total User Taxes	**$359,151,000**	**$133,114,000**	37.1

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($133,114,000) are equivalent to:

88.9% of capital outlay of $149,657,000 (excluding $167,535,000 in Federal Highway Funds) . . . or

168.0% of maintenance expenditures of $79,227,000 . . . or

48.3% of total expenditures of $275,627,000 (which includes $46,743,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MINNESOTA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$359,151,000	$124,527,000	$483,678,000
Trucks	$133,114,000	$ 66,779,000	$199,893,000
Truck Percent	37.1%	53.6%	41.3%

* Truck tax payments derived in part from special tax study.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

MISSISSIPPI

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,586,792	339,199	21.4
Registration Fees	$ 31,454,000	$16,341,000	52.0
Miscellaneous Fees	11,225,000	5,317,000	47.4
Motor Fuel Taxes	128,969,000*	47,203,000	36.6
Motor Carrier Taxes	334,000	329,000	98.5
Total User Taxes	**$171,982,000**	**$69,190,000**	40.2

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($69,190,000) are equivalent to:

53.4% of capital outlay of $129,538,000 (excluding $99,431,000 in Federal Highway Funds) . . . or

209.4% of maintenance expenditures of $33,040,000 . . . or

28.1% of total expenditures of $246,063,000 (which includes $83,485,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MISSISSIPPI VEHICLES

	State	Federal**	Total
All Motor Vehicles	$171,982,000	$76,672,000	$248,654,000
Trucks	$ 69,190,000	$37,817,000	$107,007,000
Truck Percent	40.2%	49.3%	43.0%

* Excludes special tax in 3 counties for seawall protection.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

MISSOURI

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,349,794	814,351	24.3
Registration Fees	$ 97,277,000	$ 46,382,000	47.7
Miscellaneous Fees	14,307,000	5,132,000	35.9
Motor Fuel Taxes	197,913,000	78,967,000	39.9
Motor Carrier Taxes	2,399,000	2,291,000	95.5
Total User Taxes	**$311,896,000**	$132,772,000	42.6

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($132,772,000) are equivalent to:

352.4% of capital outlay of $37,674,000 (excluding $199,089,000 in Federal Highway Funds) . . . or

106.1% of maintenance expenditures of $125,196,000 . . . or

50.5% of total expenditures of $262,783,000 (which includes $99,913,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MISSOURI VEHICLES

	State	Federal**	Total
All Motor Vehicles	$311,896,000	$155,622,000	$467,518,000
Trucks	$132,772,000	$ 80,770,000	$213,542,000
Truck Percent	42.6%	51.9%	45.7%

* The state-administered system includes 25,038 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

MONTANA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	701,322	251,183	35.8
Registration Fees	$19,888,000	$14,896,000	74.9
Miscellaneous Fees	7,647,000	3,581,000	46.8
Motor Fuel Taxes	48,776,000	27,315,000	56.0
Motor Carrier Taxes	650,000	585,000	90.0
Total User Taxes	**$76,961,000**	$46,377,000	60.3

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($46,377,000) are equivalent to:

** of capital outlay of $146,704,000 . . . or

** of maintenance expenditures of $30,498,000 . . . or

** of total expenditures of $50,443,000 (which includes $21,657,000 of other expenditures on the state system, but excludes $148,416,000 in Federal Highway Funds).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MONTANA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$76,961,000	$31,985,000	$108,946,000
Trucks	$46,377,000	$21,594,000	$ 67,971,000
Truck Percent	60.3%	67.5%	62.4%

* The state-administered system includes 100 miles of secondary roads under state control.

** Federal Highway Funds for Montana include payments for 1979 projects. Percent-of-truck tax figures are not comparable to those in other states.

*** Federal taxes include only Highway Trust Fund collections paid by highway users.

NEBRASKA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,321,968	406,709	30.8
Registration Fees	$ 41,106,000	$27,330,000	66.5
Miscellaneous Fees	8,603,000	4,122,000	47.9
Motor Fuel Taxes	102,771,000	50,358,000	49.0
Motor Carrier Taxes	411,000	393,000	95.6
Total User Taxes	**$152,891,000**	$82,203,000	53.8

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($82,203,000) are equivalent to:

196.5% of capital outlay of $41,825,000 (excluding $62,586,000 in Federal Highway Funds) . . . or

271.4% of maintenance expenditures of $30,286,000 . . . or

81.8% of total expenditures of $100,469,000 (which includes $28,358,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NEBRASKA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$152,891,000	$53,663,000	$206,554,000
Trucks	$ 82,203,000	$33,371,000	$115,574,000
Truck Percent	53.8%	62.2%	56.0%

* The state-administered system includes 523 miles of secondary roads under state control. (Mileage includes local roads under state control.)

** Federal taxes include only Highway Trust Fund collections paid by highway users.

NEVADA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	654,026	171,068	26.2
Registration Fees	$33,089,000	$10,695,000	32.3
Miscellaneous Fees	7,728,000	4,482,000	58.0
Motor Fuel Taxes	33,701,000	15,233,000	45.2
Motor Carrier Taxes	8,071,000	7,796,000	96.6
Total User Taxes	**$82,589,000**	$38,206,000	46.3

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($38,206,000) are equivalent to:

736.0% of capital outlay of $5,191,000 (excluding $103,532,000 in Federal Highway Funds) . . . or

158.4% of maintenance expenditures of $24,126,000 . . . or

66.7% of total expenditures of $57,277,000 (which includes $27,960,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NEVADA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$82,589,000	$31,773,000	$114,362,000
Trucks	$38,206,000	$18,403,000	$ 56,609,000
Truck Percent	46.3%	57.9%	49.5%

* The state-administered system includes 2,791 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

NEW HAMPSHIRE

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	735,755	100,889	13.7
Registration Fees	$19,937,000	$ 5,821,000	29.2
Miscellaneous Fees	8,980,000	1,319,000	14.7
Motor Fuel Taxes	46,194,000	12,149,000	26.3
Motor Carrier Taxes	648,000	517,000	79.8
Total User Taxes	**$75,759,000**	$19,806,000	26.1

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($19,806,000) are equivalent to:

** of capital outlay of $1,379,000 (excluding $39,842,000 in Federal Highway Funds) . . . or

70.2% of maintenance expenditures of $28,215,000 . . . or

27.3% of total expenditures of $72,438,000 (which includes $42,844,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NEW HAMPSHIRE VEHICLES

	State	Federal***	Total
All Motor Vehicles	$75,759,000	$25,015,000	$100,774,000
Trucks	$19,806,000	$10,965,000	$ 30,771,000
Truck Percent	26.1%	43.8%	30.5%

* The state-administered system includes 2,353 miles of secondary roads under state control.

** In 1980, 96.7% of capital outlay expenditures in New Hampshire were paid for with Federal Funds. Percent-of-truck tax figures are not comparable to those in other states.

*** Federal taxes include only Highway Trust Fund collections paid by highway users.

NEW JERSEY

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	4,740,558	415,418	8.8
Registration Fees	$199,085,000	$ 58,630,000	29.4
Miscellaneous Fees	63,289,000	10,491,000	16.6
Motor Fuel Taxes	287,354,000	55,172,000	19.2
Motor Carrier Taxes	1,927,000	1,693,000	87.9
Total User Taxes	**$551,655,000**	**$125,986,000**	22.8

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($125,986,000) are equivalent to:

571.4% of capital outlay of $22,048,000 (excluding $120,096,000 in Federal Highway Funds) . . . or

135.8% of maintenance expenditures of $92,760,000 . . . or

57.5% of total expenditures of $218,998,000 (which includes $104,190,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NEW JERSEY VEHICLES

	State	Federal*	Total
All Motor Vehicles	$551,655,000	$180,992,000	$732,647,000
Trucks	$125,986,000	$ 56,231,000	$182,217,000
Truck Percent	22.8%	31.1%	24.9%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

NEW MEXICO

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,095,013	363,496	33.2
Registration Fees	$ 18,397,000	$ 6,961,000	37.8
Miscellaneous Fees	23,406,000	11,775,000	50.3
Motor Fuel Taxes	68,052,000	35,047,000	51.5
Motor Carrier Taxes	17,568,000	17,568,000	100.0
Total User Taxes	**$127,423,000**	**$71,351,000**	**56.0**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($71,351,000) are equivalent to:

194.6% of capital outlay of $36,660,000 (excluding $62,885,000 in Federal Highway Funds) . . . or

222.1% of maintenance expenditures of $32,120,000 . . . or

58.8% of total expenditures of $121,433,000 (which includes $52,653,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NEW MEXICO VEHICLES

	State	Federal**	Total
All Motor Vehicles	$127,423,000	$52,809,000	$180,232,000
Trucks	$ 71,351,000	$33,754,000	$105,105,000
Truck Percent	56.0%	63.9%	58.3%

* The state-administered system includes 5,695 miles of secondary roads under state control. (Mileage includes local roads under state control.)

** Federal taxes include only Highway Trust Fund collections paid by highway users.

NEW YORK

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	8,082,860	910,775	11.3
Registration Fees	$241,830,000	$ 48,175,000	19.9
Miscellaneous Fees	81,698,000	12,688,000	15.5
Motor Fuel Taxes	473,307,000	105,074,000	22.2
Motor Carrier Taxes	36,646,000	36,646,000	100.0
Total User Taxes	**$833,481,000**	$202,583,000	24.3

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($202,583,000) are equivalent to:

186.7% of capital outlay of $108,483,000 (excluding $552,886,000 in Federal Highway Funds) . . . or

182.4% of maintenance expenditures of $111,060,000 . . . or

42.9% of total expenditures of $472,165,000 (which includes $252,622,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NEW YORK VEHICLES

	State	Federal*	Total
All Motor Vehicles	$833,481,000	$297,021,000	$1,130,502,000
Trucks	$202,583,000	$ 96,160,000	$ 298,743,000
Truck Percent	24.3%	32.4%	26.4%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

NORTH CAROLINA*

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	4,543,612	1,048,977	23.1
Registration Fees	$120,797,000	$ 64,429,000	53.3
Miscellaneous Fees	21,788,000	7,232,000	33.2
Motor Fuel Taxes	296,124,000	123,780,000	41.8
Motor Carrier Taxes	—	—	—
Total User Taxes	**$438,709,000**	$195,441,000	44.5

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($195,441,000) are equivalent to:

125.9% of capital outlay of $155,284,000 (excluding $256,383,000 in Federal Highway Funds) . . . or

109.9% of maintenance expenditures of $177,900,000 . . . or

40.2% of total expenditures of $486,689,000 (which includes $153,505,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NORTH CAROLINA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$438,709,000	$174,184,000	$612,893,000
Trucks	$195,441,000	$ 92,231,000	$287,672,000
Truck Percent	44.5%	53.0%	46.9%

* Truck tax payments derived in part from special state tax study.

** The state-administered system includes 62,153 miles of secondary roads under state control.

*** Federal taxes include only Highway Trust Fund collections paid by highway users.

NORTH DAKOTA*

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	645,288	253,174	39.2
Registration Fees	$23,188,000	$11,397,000	49.2
Miscellaneous Fees	7,534,000	5,356,000	71.1
Motor Fuel Taxes	30,661,000	14,135,000	46.1
Motor Carrier Taxes	1,112,000	1,110,000	99.8
Total User Taxes	**$62,495,000**	**$31,998,000**	51.2

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($31,998,000) are equivalent to:

** of capital outlay of $60,059,000 . . . or

** of maintenance expenditures of $20,146,000 . . . or

** of total expenditures of $30,608,000 (which includes $13,081,000 of other expenditures on the state system, but excludes $62,678,000 in Federal Highway Funds).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NORTH DAKOTA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$62,495,000	$24,989,000	$87,484,000
Trucks	$31,998,000	$15,335,000	$47,333,000
Truck Percent	51.2%	61.4%	54.1%

* Truck tax payments derived in part from special state tax study.
** Federal Highway Funds for North Dakota include payments for 1979 projects. Percent-of-truck tax figures are not comparable to those in other states.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

OHIO*

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	7,960,449	1,284,524	16.1
Registration Fees	$208,136,000	$ 97,744,000	47.0
Miscellaneous Fees	45,800,000	9,441,000	20.6
Motor Fuel Taxes	384,787,000	135,830,000	35.3
Motor Carrier Taxes	49,193,000	49,097,000	99.8
Total User Taxes	**$687,916,000**	**$292,112,000**	**42.5**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($292,112,000) are equivalent to:

973.0% of capital outlay of $30,021,000 (excluding $263,146,000 in Federal Highway Funds) . . . or

285.3% of maintenance expenditures of $102,393,000 . . . or

98.4% of total expenditures of $296,753,000 (which includes $164,339,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY OHIO VEHICLES

	State	Federal**	Total
All Motor Vehicles	$687,916,000	$293,470,000	$981,386,000
Trucks	$292,112,000	$136,745,000	$428,857,000
Truck Percent	42.5%	46.6%	43.7%

* Truck tax payments derived in part from special state tax study.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

OKLAHOMA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,768,562	836,972	30.2
Registration Fees	$124,138,000	$ 38,654,000	31.1
Miscellaneous Fees	19,395,000	8,644,000	44.6
Motor Fuel Taxes	127,197,000	65,634,000	51.6
Motor Carrier Taxes	1,289,000	1,137,000	88.2
Total User Taxes	**$272,019,000**	**$114,069,000**	**41.9**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($114,069,000) are equivalent to:

126.8% of capital outlay of $89,955,000 (excluding $105,024,000 in Federal Highway Funds) . . . or

211.1% of maintenance expenditures of $54,031,000 . . . or

59.0% of total expenditures of $193,444,000 (which includes $49,458,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY OKLAHOMA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$272,019,000	$115,861,000	$387,880,000
Trucks	$114,069,000	$ 73,563,000	$187,632,000
Truck Percent	41.9%	63.5%	48.4%

* The state-administered system includes 343 miles of secondary roads under state control. (Mileage includes local roads under state control.)

** Federal taxes include only Highway Trust Fund collections paid by highway users.

OREGON

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,130,663	510,990	24.0
Registration Fees	$ 42,748,000*	$ 15,088,000	35.3
Miscellaneous Fees	21,007,000	7,218,000	34.4
Motor Fuel Taxes	88,941,000	21,792,000	24.5
Motor Carrier Taxes	57,826,000	56,530,000	97.8
Total User Taxes	**$210,522,000**	**$100,628,000**	**47.8**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($100,628,000) are equivalent to:

149.0% of capital outlay of $67,536,000 (excluding $160,655,000 in Federal Highway Funds) . . . or

148.1% of maintenance expenditures of $67,965,000 . . . or

53.4% of total expenditures of $188,406,000 (which includes $52,905,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY OREGON VEHICLES

	State	Federal***	Total
All Motor Vehicles	$210,522,000	$88,438,000	$298,960,000
Trucks	$100,628,000	$46,484,000	$147,112,000
Truck Percent	47.8%	52.6%	49.2%

* Oregon registers automobiles for two-year periods on a staggered monthly basis.
** The state-adminstered system includes 2,641 miles of secondary roads under state control.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

PENNSYLVANIA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	7,059,061	1,035,222	14.7
Registration Fees	$ 292,830,000	$119,437,000	40.8
Miscellaneous Fees	132,503,000	24,619,000	18.6
Motor Fuel Taxes	584,412,000	194,025,000	33.2
Motor Carrier Taxes	—	—	—
Total User Taxes	**$1,009,745,000**	**$338,081,000**	**33.5**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($338,081,000) are equivalent to:

266.4% of capital outlay of $126,887,000 (excluding $310,799,000 in Federal Highway Funds) . . . or

79.2% of maintenance expenditures of $426,962,000 . . . or

41.1% of total expenditures of $822,093,000 (which includes $268,244,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY PENNSYLVANIA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$1,009,745,000	$291,304,000	$1,301,049,000
Trucks	$ 338,081,000	$132,597,000	$ 470,678,000
Truck Percent	33.5%	45.5%	36.2%

* The state-administered system includes 27,531 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

RHODE ISLAND

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	641,085	74,534	11.6
Registration Fees	$13,478,000	$ 3,086,000	22.9
Miscellaneous Fees	6,780,000	943,000	13.9
Motor Fuel Taxes	37,511,000	9,565,000	25.5
Motor Carrier Taxes	1,259,000	1,259,000	100.0
Total User Taxes	**$59,028,000**	**$14,853,000**	**25.2**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($14,853,000) are equivalent to:

* of capital outlay of $27,410,000 . . . or

* of maintenance expenditures of $16,604,000 . . . or

* of total expenditures of $25,817,000 (which includes $13,037,000 of other expenditures on the state system, but excludes $31,234,000 in Federal Highway Funds).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY RHODE ISLAND VEHICLES

	State	Federal**	Total
All Motor Vehicles	$59,028,000	$19,600,000	$78,628,000
Trucks	$14,853,000	$ 6,883,000	$21,736,000
Truck Percent	25.2%	35.1%	27.6%

* Federal Highway Funds for Rhode Island include payments for 1979 projects. Percent-of-truck tax figures are not comparable to those in other states.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

SOUTH CAROLINA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,004,902	436,593	21.8
Registration Fees	$ 22,672,000	$14,350,000	63.3
Miscellaneous Fees	14,455,000	3,116,000	21.6
Motor Fuel Taxes	179,955,000	65,144,000	36.2
Motor Carrier Taxes	933,000	787,000	84.4
Total User Taxes	**$218,015,000**	**$83,397,000**	38.3

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($83,397,000) are equivalent to:

140.0% of capital outlay of $59,578,000 (excluding $105,160,000 in Federal Highway Funds) . . . or

111.8% of maintenance expenditures of $74,566,000 . . . or

46.9% of total expenditures of $177,787,000 (which includes $43,643,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY SOUTH CAROLINA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$218,015,000	$93,943,000	$311,958,000
Trucks	$ 83,397,000	$44,574,000	$127,971,000
Truck Percent	38.3%	47.4%	41.0%

* The state-administered system includes 29,284 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

SOUTH DAKOTA*

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	622,504	219,270	35.2
Registration Fees	$24,823,000	$15,018,000	60.5
Miscellaneous Fees	2,343,000	1,264,000	53.9
Motor Fuel Taxes	48,225,000	21,315,000	44.2
Motor Carrier Taxes	—	—	—
Total User Taxes	**$75,391,000**	$37,597,000	49.9

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($37,597,000) are equivalent to:

114.4% of capital outlay of $32,869,000 (excluding $43,733,000 in Federal Highway Funds) . . . or

160.6% of maintenance expenditures of $23,411,000 . . . or

49.3% of total expenditures of $76,226,000 (which includes $19,946,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY SOUTH DAKOTA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$75,391,000	$24,890,000	$100,281,000
Trucks	$37,597,000	$14,373,000	$ 51,970,000
Truck Percent	49.9%	57.7%	51.8%

* Truck tax payments derived in part from special state tax study.
** The state-administered system includes 58 miles of secondary roads under state control.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

TENNESSEE

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,306,022	666,054	20.1
Registration Fees	$ 88,613,000	$ 43,729,000	49.3
Miscellaneous Fees	19,346,000	6,744,000	34.9
Motor Fuel Taxes	219,134,000	78,450,000	35.8
Motor Carrier Taxes	2,021,000	2,005,000	99.2
Total User Taxes	**$329,114,000**	$130,928,000	39.8

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($130,928,000) are equivalent to:

113.0% of capital outlay of $115,888,000 (excluding $225,924,000 in Federal Highway Funds) . . . or

216.4% of maintenance expenditures of $60,503,000 . . . or

57.2% of total expenditures of $228,822,000 (which includes $52,431,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY TENNESSEE VEHICLES

	State	Federal*	Total
All Motor Vehicles	$329,114,000	$148,647,000	$477,761,000
Trucks	$130,928,000	$ 69,413,000	$200,341,000
Truck Percent	39.8%	46.7%	41.9%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

TEXAS*

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	10,546,934	2,824,175	26.8
Registration Fees	$ 306,259,000	$159,619,000	52.1
Miscellaneous Fees	496,319,000	239,672,000	48.3
Motor Fuel Taxes	472,132,000	215,292,000	45.6
Motor Carrier Taxes	2,035,000	1,852,000	91.0
Total User Taxes	**$1,276,745,000**	**$616,435,000**	48.3

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($616,435,000) are equivalent to:

71.1% of capital outlay of $867,321,000 (excluding $563,771,000 in Federal Highway Funds) . . . or

271.0% of maintenance expenditures of $227,497,000 . . . or

50.2% of total expenditures of $1,226,819,000 (which includes $132,001,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY TEXAS VEHICLES

	State	Federal**	Total
All Motor Vehicles	$1,276,745,000	$514,563,000	$1,791,308,000
Trucks	$ 616,435,000	$293,048,000	$ 909,483,000
Truck Percent	48.3%	57.0%	50.8%

* Truck tax payments derived in part from special state tax study.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

UTAH

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,037,420	303,062	29.2
Registration Fees	$13,238,000	$ 9,338,000	70.5
Miscellaneous Fees	7,407,000	3,582,000	48.4
Motor Fuel Taxes	74,057,000	36,880,000	49.8
Motor Carrier Taxes	1,515,000	1,515,000	100.0
Total User Taxes	**$96,217,000**	$51,315,000	53.3

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($51,315,000) are equivalent to:

352.4% of capital outlay of $14,561,000 (excluding $142,439,000 in Federal Highway Funds) . . . or

189.9% of maintenance expenditures of $27,019,000 . . . or

79.2% of total expenditures of $64,796,000 (which includes $23,216,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY UTAH VEHICLES

	State	Federal*	Total
All Motor Vehicles	$96,217,000	$42,950,000	$139,167,000
Trucks	$51,315,000	$25,900,000	$ 77,215,000
Truck Percent	53.3%	60.3%	55.5%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

VERMONT

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	365,231	71,897	19.7
Registration Fees	$17,260,000	$ 8,432,000	48.9
Miscellaneous Fees	13,479,000	4,156,000	30.8
Motor Fuel Taxes	22,020,000	5,791,000	26.3
Motor Carrier Taxes	2,467,000	2,467,000	100.0
Total User Taxes	**$55,226,000**	$20,846,000	37.7

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($20,846,000) are equivalent to:

* of capital outlay of $1,732,000 (excluding $26,586,000 in Federal Highway Funds) . . . or

110.0% of maintenance expenditures of $18,944,000 . . . or

51.9% of total expenditures of $40,164,000 (which includes $19,488,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY VERMONT VEHICLES

	State	Federal**	Total
All Motor Vehicles	$55,226,000	$14,732,000	$69,958,000
Trucks	$20,846,000	$ 7,094,000	$27,940,000
Truck Percent	37.7%	48.2%	39.9%

* In 1980, 93.9% of capital outlay expenditures in Vermont were paid for with Federal Funds. Percent-of-truck tax figures are not comparable to those in other states.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

VIRGINIA*

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,652,069	517,411	14.2
Registration Fees	$ 85,821,000	$ 33,793,000	39.4
Miscellaneous Fees	95,361,000	26,695,000	28.0
Motor Fuel Taxes	285,517,000	97,497,000	34.1
Motor Carrier Taxes	2,070,000	2,027,000	97.9
Total User Taxes	**$468,769,000**	$160,012,000	34.1

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($160,012,000) are equivalent to:

92.6% of capital outlay of $172,755,000 (excluding $338,436,000 in Federal Highway Funds) . . . or

87.4% of maintenance expenditures of $182,981,000 . . . or

35.3% of total expenditures of $452,751,000 (which includes $97,015,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY VIRGINIA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$468,769,000	$152,618,000	$621,387,000
Trucks	$160,012,000	$ 67,280,000	$227,292,000
Truck Percent	34.1%	44.1%	36.6%

* Truck tax payments derived in part from special state tax study.

** The state-administered system includes 43,876 miles of secondary roads under state control. (Mileage includes local roads under state control.)

*** Federal taxes include only Highway Trust Fund collections paid by highway users.

WASHINGTON

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,313,005	892,217	26.9
Registration Fees*	$230,047,000	$ 93,918,000	40.8
Miscellaneous Fees	33,946,000	9,143,000	26.9
Motor Fuel Taxes	246,651,000	108,033,000	43.8
Motor Carrier Taxes	3,561,000	3,432,000	96.4
Total User Taxes	**$514,205,000**	**$214,526,000**	**41.7**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($214,526,000) are equivalent to:

221.5% of capital outlay of $96,856,000 (excluding $265,251,000 in Federal Highway Funds) . . . or

379.2% of maintenance expenditures of $56,579,000 . . . or

81.7% of total expenditures of $262,472,000 (which includes $109,037,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY WASHINGTON VEHICLES

	State	Federal**	Total
All Motor Vehicles	$514,205,000	$115,772,000	$629,977,000
Trucks	$214,526,000	$ 64,976,000	$279,502,000
Truck Percent	41.7%	56.1%	44.4%

* Registration fees include "motor vehicle excise taxes."
** Federal taxes include only Highway Trust Fund collections paid by highway users.

WEST VIRGINIA

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,317,700	362,798	27.5
Registration Fees	$ 43,120,000	$ 9,523,000	22.1
Miscellaneous Fees	55,565,000	24,093,000	43.4
Motor Fuel Taxes	99,315,000	47,473,000	47.8
Motor Carrier Taxes	1,169,000	1,116,000	95.5
Total User Taxes	**$199,169,000**	$82,205,000	41.3

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($82,205,000) are equivalent to:

86.0% of capital outlay of $95,628,000 (excluding $229,196,000 in Federal Highway Funds) . . . or

67.2% of maintenance expenditures of $122,268,000 . . . or

25.1% of total expenditures of $327,400,000 (which includes $109,504,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY WEST VIRGINIA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$199,169,000	$55,251,000	$254,420,000
Trucks	$ 82,205,000	$33,212,000	$115,417,000
Truck Percent	41.3%	60.1%	45.4%

* The state-administered system includes 25,982 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

WISCONSIN

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,071,492	500,419	16.3
Registration Fees	$ 90,765,000	$ 48,354,000	53.3
Miscellaneous Fees	35,889,000	20,815,000	58.0
Motor Fuel Taxes	197,532,000	61,235,000	31.0
Motor Carrier Taxes	1,566,000	1,333,000	85.1
Total User Taxes	**$325,752,000**	**$131,737,000**	40.4

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($131,737,000) are equivalent to:

- of capital outlay of $ 56,063,000 . . . or
- of maintenance expenditures of $72,823,000 . . . or
- of total expenditures of $106,745,000 (which includes $46,583,000 of other expenditures on the state system, but excludes $168,724,000 in Federal Highway Funds).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY WISCONSIN VEHICLES

	State	Federal**	Total
All Motor Vehicles	$325,752,000	$130,013,000	$455,765,000
Trucks	$131,737,000	$ 57,396,000	$189,133,000
Truck Percent	40.4%	44.1%	41.5%

* Federal Highway Funds for Wisconsin include payments for 1979 projects. Percent-of-truck tax figures are not comparable to those in other states.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

WYOMING

1980 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	478,344	180,743	37.8
Registration Fees	$ 9,954,000	$ 5,701,000	57.3
Miscellaneous Fees	9,878,000	8,950,000	90.6
Motor Fuel Taxes	37,096,000	21,111,000	56.9
Motor Carrier Taxes	13,759,000	13,503,000	98.1
Total User Taxes	**$70,687,000**	**$49,265,000**	69.7

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($49,265,000) are equivalent to:

162.3% of capital outlay of $30,362,000 (excluding $98,296,000 in Federal Highway Funds) . . . or

163.6% of maintenance expenditures of $30,121,000 . . . or

63.7% of total expenditures of $77,359,000 (which includes $16,876,000 of other expenditures on the state system).

TOTAL 1980 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY WYOMING VEHICLES

	State	Federal*	Total
All Motor Vehicles	$70,687,000	$27,964,000	$98,651,000
Trucks	$49,265,000	$19,489,000	$68,754,000
Truck Percent	69.7%	69.7%	69.7%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

EXPLANATORY REMARKS

The basic data covering motor vehicle registrations, taxes and highway expenditures contained in this publication are taken from the annual tables of the Federal Highway Administration, U. S. Department of Transportation. However, except for motor vehicle registrations and registration fees, FHWA data are not segregated by vehicle types. In determining trucking's portion of total taxes in each state it is necessary to supplement FHWA's figures with additional information and to divide some of the taxes on the basis of the best information available.

In using these data, the Federal Highway Administration should not be cited as a source for the truck taxes. If a source reference is required, it should be the Department of Interstate Cooperation, American Trucking Associations, Inc.

The data in this publication were designed primarily to fill the void in those states where detailed information on truck-tax payments could not be readily obtained. On a national basis, these findings check very closely with figures developed by other groups. If a more precise picture of truck taxes can be developed for an individual state, it should be used instead of the one contained in this analysis. Such data have been developed for several states, and are contained herein as noted.

The sources of the basic data, and the extent to which they have been supplemented are outlined in the detailed explanation of the individual items. In some states more detailed references are necessary. These have been indicated by footnotes accompanying the individual state statistics.

SOURCES OF DATA

Registrations

Federal Highway Administration Table MV-1. Registrations exclude publicly-owned vehicles. Truck registrations include only power units. Total registrations include motorcycles.

Registration Fees

FHWA's Table MV-2. These data show the registration fees paid by each class of vehicle . . . automobiles, motorcycles, buses and trucks.

Truck registration fees include full trailer and semitrailer fees which, in some instances, have been estimated. This was due to the inability of some states to provide an accurate breakdown of the full trailer and semitrailer fees.

Miscellaneous Fees

FHWA's Table MV-2. These receipts include operators' and chauffeurs' permits; certificate of title fees; special titling taxes; fines and penalties; service charges; unclassified receipts. The FHWA's table reports only the totals paid by all motor vehicles. Some states were able to provide a breakdown of these receipts by vehicle groups. For those states which were unable to do so, an assignment was made on the basis of the ratio of truck registrations to total registrations in the specific state.

Motor-Fuel Taxes

FHWA's Table MF-1. In this table the states report the total motor fuel taxes paid by all vehicles with no indication of the relative payments of individual vehicle groups.

There are no precise data on which an accurate division of the motor fuel taxes can be made in order to show the payments of each vehicle group. However, it is possible to arrive at an approximation of the portion of the total tax paid by each class of vehicle.

As the motor-fuel tax in each state applies equally to every vehicle, the amount of the tax paid by each group would be proportionate to the amount of fuel that each group consumed (thus, if it can be determined that trucks used approximately 35% of the motor fuel, then it can be assumed that they paid 35% of the motor-fuel tax).

The Federal Highway Administration has developed data (Table VM-1) on the operating characteristics of motor vehicles which show that those in operation during 1980 consumed approximately the following yearly gallonages of motor fuel:

Passenger cars	603 gallons
Motorcycles	63 gallons
Trucks (all types)	1,194 gallons
Buses (all types)	2,034 gallons

The application of the above averages to the vehicle registrations in each state gives an estimated fuel consumption of each vehicle group. These data are then used to arrive at a percentage division of fuel consumption. These percentages are applied to the actual fuel-tax collections reported by each state to determine how much was contributed by each vehicle group.

The actual fuel consumption arrived at by this method will not necessarily agree with the fuel consumption reported by the states. This is due to the difference in the operating characteristics of the vehicles in each state. However, the percentage division is valid and can be applied to the tax collections.

It is realized that this procedure does not give the precise picture in all states. This is particularly true in those states where the proportion of heavy trucks is substan-

tially more or less than the national average. However, data upon which to make an accurate division of the fuel tax in each state are not available and national averages must be relied upon.

Motor Carrier Taxes

FHWA's Table MV-2. The table shows the states' collections of special motor carrier taxes, such as ton-mile taxes, passenger-mile taxes, gross receipts taxes, special franchise and license fees, and miscellaneous motor-carrier levies. In those states where the collections are from both property and passenger carriers, the state authorities were asked to provide the necessary breakdown for each group.

Federal Automotive Taxes

FHWA's Tables FE-7 and FE-8. These tables show the total collections from highway users. They include motor-fuel taxes, lubricating oil taxes, motor-vehicle use taxes, excises on new trucks and trailers, parts and accessories, tires, tubes, and tread rubber. The trucking portion of these taxes was determined by average vehicle characteristics (Table VM-1 and other data) and the composition of total registrations in each state.

State Highway Expenditures

FHWA's Table SF-4A. The table shows the current expenditures in each state for the *state-administered* highway system. Since receipts from toll facilities were not included in the tax payments, the data on expenditures do not include any expenditures for toll facilities. (Expenditure data in the District of Columbia are for *local roads and streets* Table SF-6).

Expenditures include the following:

Capital Outlay

This is identical with original construction cost and includes the following: Acquisition of rights-of-way, construction of roads, and construction of bridges.

Federal Highway Funds

This amount has been subtracted from capital outlay for each state since this money is not derived by the states through state levied highway-user taxes.

The source for this data is the FHWA's Table SF-3A (Table SF-5 for the District of Columbia).

Maintenance

This includes the expenditures for general maintenance and repair as well as operating maintenance, such as snow removal, sanding, traffic services, operation of drawbridges, etc.

Other Expenditures

These include administration, engineering, state highway police, safety, and interest on highway obligations.

It is realized that there is no direct connection between truck taxes and the costs of the state-administered systems. However, the comparison is made to indicate the relative importance of trucking's highway-user tax payments.